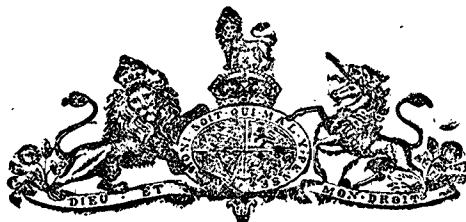


REPORT
ON THE
ADMINISTRATION
OF THE
SALT DEPARTMENT OF THE BOMBAY
PRESIDENCY
FOR THE
OFFICIAL YEAR 1912-1913,
WITH
APPENDICES.



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From

W. C. SHEPHERD, ESQUIRE, B. A., I. C. S.,
Collector of Salt Revenue,
Bombay ;

To

H. O. QUIN, ESQUIRE, I. C. S.,
Commissioner of Customs, Salt, Opium and Abkari,
Bombay.

Poona, 19th July 1913.

Sir,

I have the honour to submit the Annual Report on the Administration of the Salt Department for the financial year 1912-13. **INTRODUCTORY.**

2. I was in charge of the Department throughout the year. Collector's office.
3. The supervising staff consisted throughout the year, as before, of one Collector, ten Assistant Collectors, and one Native Assistant. Supervising staff.
4. During the year under report the following changes were made in the subordinate establishment :— Strength of the Department.

(a) Under Commissioner's No. 1272, dated 24th February 1912, the pay of the Subhedár's post on the Northern Frontier Establishment was raised from Rs. 40 to Rs. 50, with effect from 1st March 1912.

(b) Under Government Resolution, Financial Department, No. 1126, dated 26th March 1912, two posts of twelve-monthly peons on Rs. 9 each in the Rái Táluka were abolished in consequence of the creation of two lascars' posts on the Port Fund Establishment for guarding the new light at Utan.

(c) Under Commissioner's No. 2561, dated the 11th April 1912, the pay of the peon on Rs. 8 attached to the Kharághoda Dispensary was raised to Rs. 10 from 1st April 1912.

(d) Under Government Resolution, Revenue Department, No. 4273, dated the 3rd May 1912, the pay of the Head Clerk to the Collector of Salt Revenue was raised from Rs. 150 to Rs. 175, and a clerk's post on Rs. 30 in the Collector of Salt Revenue's office was abolished.

(e) Under Government Resolution, Revenue Department, No. 8411, dated the 7th September 1912, the two Customs Managers' posts in the Department were formally transferred from the Sarkarkuns' to the Inspectors' cadre.

(f) Under Government Resolution, Revenue Department, No. 10150, dated the 1st November 1912, the scale of pay of the menial establishment paid for by the proprietors of salt-works was made the same as that of the regular menial establishment.

(g) Under Government Resolution, Revenue Department, No. 11027, dated the 2nd December 1912, the pay of the Coast Guard Boat Establishment was revised and a time-scale of pay was introduced for the lascars.

(h) Under Government Resolution, Revenue Department, No. 7508, dated the 10th August 1912, the services of a clerk on Rs. 25 of the Ahmedabad Depôt were transferred to the newly opened Land Customs Náka at Salangpur on the Káthiáwár Frontier.

(i) Under Government Resolution, Revenue Department, No. 7526, dated the 12th August 1912, the telegraphic sanction of the 29th September 1911, to the revision of the Menial Establishment of the Department was confirmed and sanction was accorded to the supply of uniforms to the menials of the Department at Government expense without making any deductions from their pay on that account.

(j) Under Government Resolution, Revenue Department, No. 10604 of the 19th November 1912, deductions for pension contributions from the pay of the Menial Establishment employed on the Portuguese Frontier and in the Kárághoda Range were discontinued and the services of the Menial Establishment of the rest of the Presidency Division were treated as superior subject to such deductions.

(k) Under Government Resolution, Revenue Department, No. 368, dated the 14th January 1913, the Salt Depôt at Ahmedabad was permanently abolished.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1911-12 being given for the purpose of comparison :—

	1911-12.	1912-13.	Increase.	Decrease.
1. Number of supervising officers.	12	12	.....	.....
2. Number of subordinate establishment ...	5,892	5,890	.....	2
3. Number of talukas ...	39	39	.....	.....
4. Number of salt-works ...	433	431	.....	2
5. Number of maunds of salt excised and imported by sea and land on payment of duty ...	1,21,63,018	1,16,54,551	.....	5,08,467
6. Number of maunds of salt delivered free at nominal rate of duty ...	8,46,753	9,33,744	86,991	.....
7. Total number of maunds of salt excised imported, delivered free, or at nominal duty ...	1,30,09,771	1,25,88,295	.....	4,21,476
8. Total Revenue ... Rs.	1,33,15,701	1,24,15,063	.....	9,00,638
9. Number of offences enquired into ...	105	159	54	.....

6. The financial results of the last year's administration, compared with those of the preceding four years, are exhibited below :—

Year.	Gross Receipts.	Expenditure.	Refunds.	Total of Expenditure and Refunds.	Net Receipts.	Percentage Charges on Gross Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1908-09 ...	1,22,02,025 2 4	18,24,239 8 1	39,852 0 2	18,64,091 8 3	1,03,37,933 10 1	15 4 5
1909-10 ...	1,26,11,100 7 8	18,75,526 7 1	47,089 6 0	19,22,615 13 1	1,06,88,484 10 7	15 4 0
1910-11 ...	1,22,97,870 15 11	20,08,127 9 6	53,376 8 1	20,61,504 1 7	1,02,36,366 14 4	16 12 3
1911-12 ...	1,33,15,700 9 8	21,26,306 4 6	47,988 8 0	21,74,294 12 6	1,11,41,405 13 2	16 5 4
1912-13 ...	1,24,15,063 4 0	21,44,092 13 8	71,344 6 1	22,15,437 3 9	1,01,99,626 0 3	17 13 6

Mainly owing to a falling off in the receipts the percentage of charges increased by Rs. 1-8-0. The actual expenditure only increased very slightly. It must be remembered that last year the production and sale of salt were exceptionally large. The amount under refunds tends to increase steadily as more firms avail themselves of the concession given for salt used in factories.

SALT.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads :—

SALT.

General sources of supply.

(1) Baragra or Rann salt, made from brine wells on the edge of the Lesser Rann of Cutch in the two agars of Khárághoda and Udu, six miles apart, and jointly named the Pritchard Salt-Works. These are Government property and worked departmentally.

(2) Sea-salt made within the Presidency. Of this the one factory of Dhárásna on the South Gujarát Coast near Bulsár, is both Government property and worked departmentally. The rest, with three exceptions, are grouped within a radius of 30 miles of Bombay City, and the few of them which are Government property are leased to private individuals for working; the majority are owned as well as worked privately.

(3) Imported salt, mostly from sea salt-works in Goa territory.

Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabár", i. e., to the States of Travancore and Cochin; and free of all duty to the States of Janjira, Cambay and Rádhanpur and the Estates of Pátri and Jhinjuwáda on the Northern Frontier; also occasionally in re-placement of duty-paid salt proved to have been lost at sea.

BARAGRA SALT.

8. The produce and sales of Baragra salt are given in Appendix A and the manner in which the issues were distributed during the year under report is shown in Appendix B.

BARAGRA SALT.
Produce and Sales.

The quantity of Baragra salt in stock at the beginning of the year was 20½ lakhs of maunds against 21½ lakhs of maunds at the beginning of the previous year. The produce during the year 1911-12 was less than that of the previous year by about 1¼ lakhs of maunds owing to violent sand storms which were exceptionally prevalent during the manufacturing season of 1911-12. The decrease in removals of 1¼ lakhs of maunds is chiefly due to a falling off in the issues to the United Provinces and Central India owing to the removals last year being in excess of the demand.

9. There has been a falling off during the year under report in the removals to all the districts in Gujarát and the Gáekwár's territory owing partly to unusually large removals during 1911-12, and partly to the after effects of famine. The increase in removals to the Rewa Kántha Agency is attributed to the fact that heap salt which is harder than the stores salt having been removed to the agencies the merchants took advantage of the good quality offered for sale, and removed salt in large quantities. The increase in the case of Pálanpur is due to the return of the people of the agency who had temporarily left the country on account of famine.

Issues for local consumption.

10. For payment of duty, salt traders beyond the Presidency availed themselves of 22 treasuries and one Railway Station against 21 treasuries and one Railway Station last year. The subjoined statement shows how the different systems of payment of duty on Baragra salt have worked during the year under report compared with the previous year :—

Through Booking System.

Names of places at which duty was collected.	1911-1912.	1912-1913.
	Maunds.	Maunds.
Head-quarters Office, Bombay, Main Stores, Khárághoda and Broach Customs House	9,69,190	7,51,807
At Treasuries beyond the Presidency	13,23,474	14,02,326
At Stations on the Indian Midland Railway	10,608	7,344
Total ...	23,03,202	21,61,477

and
Loss of Wastage.

11. The amount of salt written off as loss and wastage was 1 lakh of maunds against $2\frac{1}{2}$ lakhs in the year 1911-12. The decrease is due partly to the wastage of about 69,000 maunds properly debitable against the stocks of 1910-11 having been shown in the accounts for 1911-12, and partly to the clearance of two heaps during 1911-12 as against only one heap in 1912-13. The loss observed in the closed and open stores was 52,780 maunds against 26,673 in the previous year owing to heavier rainfall in 1912-13 than in the previous year. The percentage of loss and wastage works out to 2.07 against 3.48 in the previous year.

Stock at the end of the year.

12. The quantity of Baragra salt in stock at the end of the financial year was $20\frac{1}{2}$ of lakhs of maunds against $20\frac{1}{4}$ lakhs at the close of the previous year. If the 31 lakhs manufactured during the manufacturing season of 1912-13 but stored and brought to account after the close of the financial year, be added to the balance the total stock amounts to $51\frac{1}{2}$ lakhs. In pursuance of the policy followed for some years past efforts were continued during the year under report to restore the two years' reserve required to be maintained at Khárághoda. Eleven additional pans—5 in the Khárághoda and 6 in the Udu agar—were opened. The stock is, however, still considerably below the average annual demand plus two years' reserve. Government have already sanctioned the opening of a new salt-work capable of producing about 8 lakhs of maunds between Khárághoda and Udu. If an adequate supply of drinking water is provided for in the new salt-work before October next by the Public Works Department who are making boring experiments near the site selected for the salt-work as many pans as can be opened will be worked during the next manufacturing season.

The manufacturing season.

13. The following table gives details of the manufacture of salt at the Pritchard Salt Works during the last two seasons:—

Salt Works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Maunds.	Maunds.	Maunds.
Khárághoda {	1911-12	255	13,29,790	5,215	10,637
	1912-13	260	14,42,856	5,549	10,823
Udu {	1911-12	285	15,57,930	5,466	11,385
	1912-13	291	16,63,536	5,717	11,424
Total ... {	1911-12	540	28,87,720	5,341	11,385
	~~1912-13~~ 1912-13	~~551~~ 551	~~31,06,392~~ 31,06,392	~~5,633~~ 5,633	~~11,424~~ 11,424

It is very satisfactory to note that the average yield per pan shows a substantial increase in both the agars. It is also reported that in the estimation of those competent to express an opinion the quality of salt was better than that of any produced during the last nine years. These results, especially at a time when a large number of agrias were unable to work for days together during the prevalence of a serious epidemic of malaria lasting up to December 1912, are extremely creditable to the Assistant Collector, Mr. Steele, who was most ably assisted by Khán Sáheb Ghulam Yassein, Inspector, Pritchard Salt Works, an officer whose value to the Department it would be difficult to overestimate.

Brine was let into the first pan at Khárághoda on the 28th October 1912 and into the last pan on the 19th December 1912. The first pan was cleared on the 21st March 1913, and the last pan on 30th April 1913. At Udu brine was let into the first pan on the 28th October 1912, and into the last pan on 16th December 1912. The first pan was cleared on 31st March 1913, and the last on the 27th May 1913.

Storage.

14. The storage operations began on 17th April 1913, and ended on the 29th May 1913. The daily average of the storage was 72,242 maunds against 68,755 in the previous year. Owing to the strengthening of the main line and sidings in the Udu agar it was found possible to use heavier engines for the removal of salt from the agars to the stores and the storage operations were thus completed in a less time than would otherwise have been required. No appreciable difficulty was experienced in obtaining the required number of labourers.

15. The quantity of salt on which cost price at 1 anna 6 pies per Indian maund was paid to the Agrias during the manufacturing season of 1912-13 was 29½ lakhs of maunds and the amount paid for it was Rs. 2,76,663. This divided amongst 1,653 Agrias gives Rs. 167 per head for a working season. The total amount advanced to Agrias as takávi during the year was Rs. 4,436 against Rs. 2,744 last year. The increase is due to the fact that a number of new men had to be engaged in place of old Agrias who deserted and also to work the additional pans. Cost price paid and advances made to Agrias.

16. The rainfall at Khárághoda during the year under report was 23.90 inches against 4.44 inches during the previous year. There was a good supply of water throughout the year. The boring experiments in the Khárághoda village sanctioned in Government Resolution, Public Works Department, No. C.W.—2237 of 15th November 1911, were continued during the year under report. Water was struck at 248 feet below ground level on 8th May 1912, and the discharge gradually rose to 500 gallons per minute. The quality of the water was good and we hoped that the difficult problem of the Khárághoda water-supply had at last been solved. But unfortunately seven days after artesian conditions were fully established the pipe gradually began to get choked up and finally the inner pipe was completely plugged up by a mixture of clay and sand. Attempts were made to remove this clay and sand but without success. In October 1912, the experiments were continued on the same site with perforated pipes and artesian conditions were re-established at a depth of 258 feet but the trouble from sand and clay could not be got over. The inner drive pipe again got choked up and the boring experiments on the site in question had to be abandoned. It is, however, proposed by the Sanitary Engineer to make further experiments on a new site in the vicinity as there are grounds to believe that there is a good underground supply of water in the locality. Khárághoda village.

Another boring experiment is being made in the Rann between Khárághoda and Udu near the site selected for the New agar in order to supply drinking water to the men working in the new agar. Boring operations were commenced on 9th April 1913, and artesian conditions were established on 23rd May at the depth of 210 feet. The flow is estimated at 300 gallons per minute but the water is too saline for drinking purposes at present. It is, however, hoped that it will improve in time.

The vital statistics of the new Government village at Khárághoda during the year under report read as follows :—

There were 92 births or 33.6 per mille against 113 or 42.4 per mille in 1911-12. The number of deaths was 126 or 52.9 per mille against 73 or 27.4 per mille in the previous year. This heavy mortality was mainly due to malarial fever. The population of the village was 2,380 as compared with 2,662 last year. The total number of patients treated at the dispensary was 6,091 against 4,106 last year. The most common diseases were as usual malarial fever conjunctivitis, diseases of the digestive system and of the skin.

SEA SALT.

17. There was a small decrease of about 17,000 maunds in the produce of the Dhárásna salt-work owing to a heavy and unusual rainfall in November 1912, which retarded manufacturing operations nearly a month. PRODUCE.
Dhárásna.

The Konkan salt-works, including the Shiroda and Sánikatta works, show an increase of over 6 lakhs of maunds. The increase really belongs to the manufacturing season of 1911-12 when the salt-works were worked to their utmost capacity for reasons given in paragraph 25 of the last year's Administration Report. The quantity of salt brought to account in April, May and June 1912 having been included in the figures for 1912-13 they show an increase over the figures for 1911-12. There was a large increase in the produce of the Sánikatta works owing to the fact that 124 agars were worked during the year under report against 35 in the previous year, in order to make up the stocks of salt. Konkan.

Sales.

18. As was anticipated the sales have fallen off by about 3 lakhs of maunds owing to the fact that in 1911-12 the Shilotries had to remove as much salt as possible, in order to make room on the storage platforms for the large quantities produced by them in that year. The sales were, however, higher than in any of the years previous to 1911-12. The decrease in removals from Dhárásna which amounts to about half a lakh was entirely due to trade fluctuations.

The quantities of sea-salt removed to the various Provinces during the year under report are compared with those of the previous year in Appendix C. The decreases of 131,888 and 5,814 maunds in removals to the Central Provinces and Central India, respectively, are the natural consequences of the unusually large removals in 1911-12. Looking to the large quantity of salt exported to the Nizám's territory every year the decrease of 38,000 maunds is insignificant and may be attributed to ordinary trade fluctuations. The increase of $1\frac{1}{2}$ lakhs of maunds in removals to Calcutta is due to a large quantity of refuse salt which is usually destroyed before it is stored and brought to account having been stored on the platforms, in order to swell the produce and subsequently sold to merchants in Bengal at a nominal price. The falling off in the removals to the Madras Presidency amounting to about $2\frac{1}{2}$ lakhs of maunds is counterbalanced by an increase of nearly 3 lakhs in the sales of salt manufactured locally in the Madras Presidency. Owing to an increased production in that Presidency the market prices of locally manufactured salt went down and it was not therefore possible for the Bombay merchants to compete successfully with the Madras merchants. The increase in exports to Foreign Malabár is believed to be due to a greater demand for salt for industrial and agricultural purposes.

Loss and wastage.

19. The loss and wastage returned at Dhárásna was 23,005 maunds against 24,218 maunds in the previous year, out of which 22,691 is reported to be due to over-estimation.

At the other sea salt-works the loss and wastage amounted to $7\frac{3}{4}$ lakhs of maunds against $5\frac{1}{4}$ lakhs in the previous year as shown below :—

					Maunds.
Wastage from moisture	...	...	...	...	1,14,644
Loss by over-estimation	...	...	...	...	5,76,248
" " theft	...	...	...	...	11
" " floods	...	...	...	...	78
" " destruction of unsaleable refuse salt	...	...	...	...	70,208
					7,61,189

The percentage of loss and wastage is 6.9 against 5.03 in the previous year. The increase is due partly to the loss caused by the untimely rainfall in November 1912, soon after the heaps had been opened after the monsoon, and partly to the destruction of a larger quantity of refuse salt which had been stored and brought to account in 1911-12, in order to swell the figure of produce. There is an increase of nearly $1\frac{1}{2}$ lakhs of maunds in loss by over-estimation. Our present practice of estimating the contents of heaps is defective. An eye-estimation can never be accurate and the rules therefore allow a margin of 25 per cent. The present method of estimation causes, in my opinion, unnecessary waste of time and labour with no adequate advantage in return. I am considering the possibility of revising the whole system, and shall probably be able to introduce new rules next working season, which will greatly reduce the work of estimating and recording stocks of salt.

Stock at the close of the season.

20. The balance of salt in the sea salt-works including Dhárásna on the 30th June this year was $54\frac{1}{2}$ lakhs of maunds against 62 lakhs on the same date last year. The balance includes the produce of the whole season, less sales upto 30th June, whereas that shown in the Appendix A represents the balance at the end of the financial year, *i. e.*, in the middle of the manufacturing season, and is consequently of no use for the purpose of showing the sufficiency or otherwise of stocks. As reported in the last year's report the salt-works were worked to their utmost capacity in 1911-12, in order to prove that the existing works were capable of meeting the present demand for salt, and

consequently there was an unusually large balance at the end of June 1912. The efforts to maintain large stocks of salt on hand were continued during the year under report, but owing to the untimely rains in November last and an early break of the monsoon the manufacturing season was curtailed and the stocks on hand decreased by about $7\frac{1}{2}$ lakhs. They are still more than in any of the previous five years and are quite sufficient to meet requirements till new salt is in the market next season. The average annual sales during the last few years have been about 92 lakhs of maunds, representing an average sale of over $7\frac{1}{2}$ lakhs of maunds a month. During July, August and September, however, business is practically at a standstill and in October and November removals are not brisk. Government have already decided that the construction of the Bhándup works should be postponed *sine die*. The possession of the land acquired for the purpose has, however, been retained.

21. The following table shows the maximum, the minimum and the average prices of salt in the Northern and Middle Konkan, Shiroda and Sánikatta Salt-works :—

	Northern and Middle Konkan.		Shiroda.		Sánikatta.	
	1911-12.	1912-13.	1911-12.	1912-13.	1911-12.	1912-13.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	0 8 0	0 9 0	0 6 0	0 5 0	0 6 0	0 4 0
Minimum per maund ...	0 0 3	0 0 3	0 1 0	0 2 0	0 2 6	0 1 6
Average per maund ...	0 2 0	0 1 11	0 3 10	0 3 11	0 3 6	0 2 2

Very few transactions took place at the highest and the lowest prices. The rates generally prevailing were 4, 3, 2 and 1 anna and three pies per maund in the Northern and Middle Konkan and 5, 4, 3 and 2 annas in Shiroda and 4, $3\frac{1}{2}$, $3\frac{1}{4}$, 3, $2\frac{1}{4}$, 2 and $1\frac{1}{2}$ annas in Sánikatta. The variations in the average rates are trifling as compared with the rate for the last year.

Imported Salt.

22. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix D.

The quantity of Goa salt imported during the year was almost the same as in the previous year, *viz.*, $3\frac{1}{2}$ lakhs of maunds. The greater part was as usual imported by rail for Belgaum, Dhárwár, Bijápur, Madras and Mysore. The imports for the Madras Presidency show a slight decrease; but the exports to Mysore which were going down since 1909-10 have again risen to the normal figure of 85,000 maunds.

Consumption.

23. The total quantity of salt issued and imported for consumption in the Bombay Presidency is shown in the subjoined table.

As the amount of salt required by an adult for his own consumption during a year is about 12 lbs., it is evident that the consumption of licit salt is greater than that required for human consumption. This may be taken as evidence that smuggling of salt does not go on to any appreciable extent.

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Maunds.		Lbs.
Gujarát ... {	1911-12	9,80,525	65,30,918	12.4
	1912-13	9,42,692		11.9
Konkan, Deccan and Southern {	1911-12	25,64,919	1,56,15,054	13.5
Marátha Country.	1912-13	24,85,525		13.1
Total ... {	1911-12	35,45,444	2,21,45,972	13.2
	1912-13	34,28,217		12.7

Market prices.

24. The average market prices of salt in each district of the Presidency during the last four years will be found in Appendix G. As desired by you the figures have been arrived at by the same process of calculation in each district. On comparison of the prices for the year 1912-13 with those for the previous year, it will be seen that the prices in the Ahmedabad, Kaira, Panch Mahals and Broach Districts, where Baragra salt is supplied mainly through the agencies at a fixed price remained stationary. The difference in the price in all the other districts, except Ratnágiri, Násik, West and East Khándesh and Dhárwár, is insignificant and is due to trade fluctuations. The increase in the Ratnágiri District is attributed to the high range of prices during the last monsoon owing to insufficient stocks in the market. In the Násik and Dhárwár Districts the rise is due to combination among the retail vendors to maintain the price at a high level. The prices in the East and West Khándesh show a slight improvement.

As desired by Government an attempt was made to secure an accurate record of prices at which salt is sold in the City of Bombay. On careful enquiries made by the Sarkarkún of Mátunga every month from September 1912 to May 1913, it appears that it is practically impossible to keep an accurate record since the price in two shops in the same locality often varies. It depends on various causes but it does not in the least affect the consumers as they buy in local seers for want of accommodation to store large quantities in their houses. No departmental action can possibly be taken to keep down the prices and further enquiries into the matter have therefore been stopped under your orders.

*Revenue and Expenditure.***SALT REVENUE.**
Revenue and
Expenditure.

25. The receipts and expenditure on account of Salt Revenue for the year under report are shown in Appendix H. An explanation of some of the chief items on both sides of the accounts is given below.

Items of variations in
Revenue.

26. The decrease of over Rs. 8½ lakhs under "Excise duty" on salt issued from the salt-works is entirely due to the payment of duty in the previous year on a large quantity of salt removed during 1912-13. Appendix I shows what the transactions—credit and cash—have been during the past three years.

Items of increase in
Expenditure.

27. The increase of Rs. 1,356 under "House-rent allowance" is due to the payment of arrears to the lascars and also to the increase from 10 to 20 per cent. in the house-rent allowance given to Coast Guard Inspectors during their stay in Bombay. Owing to the grant of double horse allowance to the Inspectors on the Northern Frontier during the last famine there was an increase of Rs. 4,903 under the head "Horse Allowance." Famine conditions continued till the end of November last and consequently there was an increase of Rs. 42,986 under "Grain Compensation Allowance." The increase of Rs. 550 under "Clothing to lascars" is due to the supply of woollen clothing during the year under report. There was an increase of Rs. 30,231 under "Petty Construction" owing to the purchase of the distillery peons' lines at Uran for the use of the clerical establishment of the Sarkarkún of Uran and to the reconstruction of the Sowárs' lines at Khárághoda for which special grants were allotted by Government. The increase of Rs. 6,797 under "Arms and Accoutrements" is due to the septennial supply of leather accoutrements to the Northern Frontier force being made during the year, and of Rs. 560 under "Khárághoda dispensary charges" to the supply of certain books and medicines in addition to the usual supply. There was an increase of Rs. 49,559 under "Salt Agents' Bagging and Sewing charges" owing to a number of bills for the previous year having been paid during 1912-13. The expenditure under this head, however, does not imply a real charge to the State as it is eventually recovered from Salt merchants. An expense of Rs. 500 was incurred in 1912-13 in sending some of the Sowárs' horses to Godhra on account of scarcity of water and fodder at Khárághoda. Owing to the removal of the office of the Assistant Collector of Salt Revenue, Coast Guard Service, to the Sewree Dockyard, a telephone connection had to be provided for in his office to enable him to ascertain prices of stores, etc., from firms in the Fort.

28. The decrease of Rs. 34,584 under "bonus allowance" requires no explanation. The decreases of Rs. 850 and 139 under "plague allowance" and "epidemic charges" respectively are due of course to there being less plague during the year. No jolly boats having been renewed during the year under report there was a decrease of Rs. 1,530 under "purchase of boats". There was also a decrease of Rs. 34,103 under "peons' clothing" as the men on the Northern Frontier and in the Presidency division were supplied with cotton clothing only. The work of laying down heavy rails in the Udu salt-works was completed in April 1912 and the balance due to the Railway Company was paid by adjustment. There was thus a decrease of Rs. 40,927 in expenditure on this account.

Items of decrease in Expenditure.

MISCELLANEOUS.

29. The number of fish-curing yards open for business was the same as in the previous year, *viz.*, 31. Appendix J shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured fell from 2,48,332 to 2,17,668 maunds owing to an unfavourable fishing season. The proportion of weight of fresh fish to each maund of salt at the various yards does not show such appreciable variation as to require any explanation.

Fish-curing Yards.

30. The financial results of the working of the yards during the year under report show a loss of Rs. 957. The loss last year was Rs. 795. If the unsatisfactory results continue during the current year it will have to be considered whether the cost price of salt should again be raised to 8 annas a maund.

31. In the Ratnágiri Táluka only did the fishermen avail themselves of the concession of taking salt from the yards for curing fish at sea. The fishermen in the other tálukas did not take advantage of the concession as they do not remain out at sea for more than 24 hours.

32. The details of offences against the Salt Law during the year under report are given in Appendix K. The number of cases in the Northern Division fell from 7 to 2 and on the Goa Frontier from 23 to 17 owing probably to the fact that smuggling of salt is now less profitable than it used to be. The number of cases on the Daman Frontier increased from 3 to 6 but they were all petty cases of illicit possession of small quantities of Daman Salt. There has been a large increase in the number of cases detected in the Southern Division. Most of them, however, were on account of illicit possession and removal of salt-earth and were detected in the Ratnágiri and Kánara Districts. The illicit removal of salt-earth does not, however, affect the Revenue to an appreciable extent, since very few people now resort to illicit manufacture of salt from salt-earth on account of the low rate of duty. The salt-earth removed illicitly is generally used for preserving fish.

Offences.

The sentences passed by the Magistrates were on the whole satisfactory.

In the Uran Range the Kátkaris not infrequently raid the salt-works and I have addressed the Collectors of Thána and Kolába on the question of the advisability of bringing the Kátkaris under the Criminal Tribes Act.

33. The nine Government salt-works in the Shiroda Táluka were leased separately during the year under report for a period of one year only for Rs. 2,235 as no better offers could be received for a longer period owing partly to a decrease in the demand for Shiroda salt in British Malabár and partly to a fall in the selling price of Sánikatta salt. The former lease was for Rs. 2,501.

Farms of Government Salt-works.

34. During the year under report a separate Assistant Collector of Excise having been appointed for Southern Gujarát, the Assistant Collector of Salt Revenue, Surat Range, was relieved of excise work and was thus able to pay closer attention than before to Salt and Customs matters.

Concluding Remarks.

From 1st May last, the Uran Distilleries which were controlled by the Collector of Salt Revenue were transferred to the Assistant Commissioner of Excise. The Assistant Collector of Salt Revenue, Uran Range, was thus relieved of the excise work performed by him.

35. In pursuance of suggestions made by you a malarial survey has been undertaken in Khárághoda and experiments will shortly be made in the direction of rendering Inspectors' bungalows mosquito proof. Judging from the success that has attended operations against the malarial mosquito elsewhere, there seems no reason, provided we can obtain adequate expert assistance, why Khárághoda should not become as free from malaria as, for example, Ismailia.

36. The water-supply in most of the salt tálukas continued unsatisfactory in spite of sufficient and timely rainfall. The well at Dhárávi which supplies the establishment at Rái has been improved at a cost of Rs. 1,625 and four other springs in the vicinity of the well have been diverted to the existing gallery. It is assumed by the Public Works Department that the supply will not fall short of 2,000 gallons per day. This quantity is, however, insufficient for our requirements but no better arrangement can be made until the Sálsette development scheme has been completed. The improvement of the Shahapada water-works which supply water to the Pen Táluka is receiving the attention of the Public Works Department.

37. During the year under report our whole system of accounts was carefully overhauled by Mr. Sandford, Auditor of Custom House Accounts. He has suggested some great improvements which are now being carried into effect. The new forms proposed by him have been introduced from 1st April 1913 and are reported to be working well. Mr. Sandford is at present engaged in revising the Saza account forms and the forms in use at Khárághoda.

38. During the year I have carefully examined the existing forms and returns in use in the Department and have been able to dispense with a considerable number altogether and simplify several others. I have also introduced an improved method of dealing with correspondences and am now revising the A and B lists. I am confident that already the clerical work has been considerably reduced and that it will be reduced still further. I hope also before long to put before you a scheme for a complete re-organization of the Coast Guard Service, which is urgently in need of a thorough reform.

I have attempted to impress upon my Assistant Collectors the importance of discipline and smartness in the very large menial establishment of the department and the increased attention to drill and provision of a more workmanlike uniform have already begun to produce satisfactory results.

39. The form of the present report has been modified and most of the information which is given in the appendices has been eliminated from the body of the report, in accordance with the proposals sanctioned by you.

I have the honour to be,

Sir,

Your most obedient servant,

W. C. SHEPHERD,

Collector of Salt Revenue.

APPENDICES

APPENDIX

Statement showing the Produce and Sales of Salt manufactured

Tálukas.	Number of Sazas.	Number of Salt Works.	Balance at the commencement of the year.	Produce.	Total of Balance and Produce.	
<i>Baragra Salt.</i>			Mds. s. t.	Mds. s. t.	Mds. s. t.	
Khárághoda ...	{ 1911-12 ...	2	2	21,37,424 14 0	30,18,307 17 0	51,55,731 31 0
	{ 1912-13 ...	2	2	20,20,709 0 0	28,87,726 21 0	49,08,435 21 0
<i>Sea Salt.</i>						
Dhárásna ...	{ 1911-12 ...	1	1	11,968 0 0	4,32,622 0 0	4,44,590 0 0
	{ 1912-13 ...	1	1	25,045 0 0	4,15,290 0 0	4,40,335 0 0
Maroli ...	{ 1911-12 ...	1	1	758 0 0	16,602 0 0	17,360 0 0
	{ 1912-13 ...	1	1	1,630 0 0	21,820 0 0	23,450 0 0
Bassein ...	{ 1911-12 ...	7	29	1,06,351 0 0	15,87,104 17 0	16,93,455 17 0
	{ 1912-13 ...	7	29	1,08,783 30 0	16,58,825 10 0	17,67,609 0 0
Rái ...	{ 1911-12 ...	9	46	1,02,661 20 0	13,01,034 5 0	14,03,695 25 0
	{ 1912-13 ...	9	46	1,00,904 20 0	13,10,342 20 0	14,11,247 0 0
Trombay ...	{ 1911-12 ...	4	24	44,239 30 0	9,92,087 10 0	10,36,327 0 0
	{ 1912-13 ...	4	24	46,108 10 0	10,20,274 0 0	10,66,382 10 0
Mátunga ...	{ 1911-12 ...	6	23	44,830 0 0	10,26,386 0 0	10,71,216 0 0
	{ 1912-13 ...	5	22	42,704 30 0	9,84,650 25 0	10,27,355 15 0
Belápur ...	{ 1911-12 ...	6	19	49,763 34 40	7,77,713 15 40	8,27,477 10 0
	{ 1912-13 ...	6	19	32,747 30 0	7,78,747 0 0	8,11,494 30 0
Uran ...	{ 1911-12 ...	5	40	21,017 20 0	10,74,566 0 0	10,95,583 20 0
	{ 1912-13 ...	5	40	30,976 10 0	11,87,840 20 0	12,18,816 30 0
Pen ...	{ 1911-12 ...	5	28	57,139 2 40	3,45,606 19 0	4,02,745 21 40
	{ 1912-13 ...	5	28	47,586 20 0	3,63,256 10 0	4,10,842 30 0
Karanja ...	{ 1911-12 ...	4	24	19,204 20 0	7,83,894 10 0	8,03,098 30 0
	{ 1912-13 ...	4	24	1,13,539 20 0	8,91,918 0 0	10,05,457 20 0
Shewa ...	{ 1911-12 ...	6	41	67,178 10 0	18,20,042 0 0	18,87,220 10 0
	{ 1912-13 ...	6	40	44,611 20 0	18,66,675 0 0	19,11,286 20 0
Shiroda ...	{ 1911-12 ...	1	27	47,097 20 0	85,577 20 0	1,32,675 0 0
	{ 1912-13 ...	1	27	37,598 0 0	96,377 20 0	1,33,975 20 0
Sanikatta ...	{ 1911-12 ...	1	128	1,27,316 0 0	32,600 0 0	1,59,916 0 0
	{ 1912-13 ...	1	128*	28,507 0 0	2,60,182 0 0	2,88,689 0 0
Total of Sea Salt ...	{ 1911-12 ...	56	431	6,99,524 37 0	1,02,75,835 16 40	1,09,75,360 13 40
	{ 1912-13 ...	55	429	6,60,742 30 0	1,08,56,198 25 0	1,15,16,941 15 0
Grand Total ...	{ 1911-12 ...	58	433	28,86,949 11 0	1,32,94,142 33 40	1,61,81,092 4 40
	{ 1912-13 ...	57	431	26,81,451 30 0	1,37,43,925 6 0	1,64,25,376 36 0

* 12½ Salt-works were worked against 35 in the previous year.

A.

in the Bombay Presidency for the years 1911-12 and 1912-13.

SALES.				Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
On payment of Full Duty.	On payment of Nominal Duty.	Free of Duty.	Total.			
Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
28,85,400 0 0	.....	1,531 20 0	28,86,931 20 0	2,48,091 11 0	31,35,022 31 0	20,20,709 0 0
27,54,367 0 0	.....	1,531 20 0	27,55,898 20 0	1,01,838 1 0	28,57,736 21 0	20,50,699 0 0
3,95,327 0 0	.....	.....	3,95,327 0 0	24,218 0 0	4,19,545 0 0	25,045 0 0
3,48,574 0 0	.....	.....	3,48,574 0 0	23,005 0 0	3,71,579 0 0	68,756 0 0
15,309 0 0	.....	.....	15,309 0 0	421 0 0	15,730 0 0	1,630 0 0
19,595 0 0	.....	.....	19,595 0 0	2,249 0 0	21,844 0 0	1,606 0 0
15,28,762 10 0	.....	.....	15,28,762 10 0	55,909 17 0	15,84,671 27 0	1,08,783 30 0
14,52,132 0 0	.....	.....	14,52,132 0 0	1,07,276 20 0	15,59,408 20 0	2,08,200 20 0
12,01,321 10 0	.....	.....	12,01,321 10 0	1,01,469 35 0	13,02,791 5 0	1,00,904 20 0
10,92,866 0 0	.....	.....	10,92,866 0 0	1,10,467 20 0	12,03,333 20 0	2,07,913 20 0
9,33,714 20 0	.....	.....	9,33,714 20 0	56,504 10 0	9,90,218 30 0	46,108 10 0
9,35,604 20 0	.....	320 0 0	9,35,924 20 0	75,701 10 0	10,11,625 30 0	54,756 20 0
9,86,022 30 0	.....	20 20 0	9,86,043 10 0	42,468 0 0	10,28,511 10 0	42,704 30 0
9,41,058 20 0	.....	100 5 0	9,41,158 25 0	65,195 30 0	10,06,354 15 0	21,001 0 0
7,60,750 0 0	.....	287 0 0	7,61,037 0 0	33,692 20 0	7,94,729 20 0	32,747 30 0
6,77,534 0 0	.....	.....	6,77,534 0 0	64,161 10 0	7,41,695 10 0	69,799 20 0
6,11,883 30 0	3,97,314 0 0	62,216 10 0	10,11,414 0 0	53,193 10 0	10,64,607 10 0	30,976 10 0
6,18,171 20 0	3,81,594 0 0	54,190 0 0	10,53,955 20 0	62,693 30 0	11,16,649 10 0	1,02,167 20 0
3,19,817 20 0	.....	.....	3,19,817 20 0	35,341 21 40	3,55,159 1 40	47,586 20 0
2,92,778 30 0	.....	.....	2,92,778 30 0	39,250 24 40	3,32,029 24 40	78,813 5 40
3,03,751 0 0	3,38,754 0 0	.....	6,42,505 0 0	47,054 10 0	6,89,559 10 0	1,13,539 20 0
4,02,935 0 0	4,02,456 0 0	267 20 0	8,05,658 20 0	74,964 20 0	8,80,623 0 0	1,24,834 20 0
16,70,902 10 0	83,242 0 0	2,880 0 0	17,57,024 10 0	85,584 20 0	18,42,608 30 0	44,611 20 0
15,52,118 20 0	70,802 0 0	5,325 0 0	16,28,245 20 0	1,32,623 20 0	17,60,869 0 0	1,50,417 20 0
85,478 0 0	.....	500 0 0	85,978 0 0	9,099 0 0	95,077 0 0	37,598 0 0
79,947 20 0	.....	.....	79,947 20 0	8,124 0 0	88,071 20 0	45,904 0 0
1,02,535 0 0	.....	20,008 0 0	1,22,543 0 0	8,866 0 0	1,31,409 0 0	28,507 0 0
1,33,806 0 0	.....	17,158 0 0	1,50,964 0 0	13,481 20 0	1,69,445 20 0	1,19,243 20 0
89,15,574 10 0	7,59,310 0 0	85,911 30 0	97,60,796 0 0	5,53,821 23 40	1,03,14,617 23 40	6,60,742 30 0
85,47,121 10 0	8,54,852 0 0	77,360 25 0	94,79,333 35 0	7,84,194 14 40	1,02,63,528 9 40	12,53,413 5 40
1,18,00,974 10 0	7,59,310 0 0	87,443 10 0	1,26,47,727 20 0	8,01,912 34 40	1,34,49,640 14 40	26,81,451 30 0
1,13,01,488 10 0	8,54,852 0 0	78,892 5 0	1,22,35,232 15 0	8,86,032 15 40	1,31,21,264 30 40	33,04,112 5 40

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX B.

*Statement showing the Distribution of Baragra salt during the years
1911-12 and 1912-13.*

Name of Province or District.	1911-12.	1912-13.	Increase or Decrease.
	Mds.	Mds.	Mds.
Central Provinces	6,49,128	6,31,176	- 17,952
United Provinces	10,70,172	10,00,431	- 69,741
Central India Malva and Rájputána ...	5,83,902	5,29,870	- 54,032
Total ...	23,03,202	21,61,477	- 1,41,725
<i>Local consumption.</i>			
Ahmedabad	1,36,208	1,32,906	- 3,302
Kaira	1,07,394	1,00,036	- 7,358
Panch Maháls	67,653	62,040	- 5,613
Broach	4,438	3,672	- 816
Surat	1	1	.....
Gáikwár's Territory	1,38,579	1,35,511	- 3,068
Mahi Kántha Agency	50,419	53,094	+ 2,675
Rewa Kántha Agency	24,903	42,666	+ 17,763
Pálanpur Agency	34,150	45,433	+ 11,283
Káthiáwár Agency	2,120	2,079	- 41
Cambay	10,464	9,630	- 834
Bombay	4,494	4,083	- 411
Poona ... ..	.....	6	+ 6
East Khándesh	2,856	3,264	+ 408
Total ...	5,83,729	5,94,421	+ 10,692
Grand Total ...	28,86,931	27,55,898	- 1,31,033

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX C.

Comparative Statement showing the Quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency.	
									British Malabár.	
	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárásna	...	816	...	...	...	...	...	...	.....	...
Maroli ... ..	...	...	...	...	...	...	...	...	.....	...
Bassein, Rai, Trombay, Mátunga, Uran, Shewa, Belápur, Karanja and Pen.	16,28,485	14,95,781	27,564	21,750	14,17,531	13,79,531	8,33,907	9,91,513	14,54,947	13,24,869
Shiroda	...	...	...	...	...	...	...	...	16,184	4,141
Sánikatta ... ..	...	...	...	...	...	...	...	...	.....	990
Total ...	16,28,485	14,96,597	27,564	21,750	14,17,531	13,79,531	8,33,907	9,91,513	14,71,131	13,30,000

	Madras Presidency—continued.				Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	Rest of the Presidency.		Total.									
	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárásna	...	...	...	...	...	...	...	...	3,95,327	3,47,758	3,95,327	3,48,574
Maroli	...	...	...	...	...	...	...	...	15,309	19,595	15,309	19,595
Bassein, Rai, Trombay, Mátunga, Uran, Shewa, Belápur, Karanja and Pen.	3,81,757	2,69,841	18,36,704	15,94,710	7,59,360	8,54,852	5,48,820	5,36,964	20,89,318	20,05,153	91,41,639	88,80,254
Shiroda	...	11,440	16,184	15,581	...	...	...	...	69,794	64,366	85,978	79,947
Sánikatta	501	6,289	501	7,279	...	...	...	152	1,22,042	1,43,533	1,22,543	1,50,964
Total ...	3,82,258	2,87,570	18,53,389	16,17,570	7,59,360	8,54,852	5,48,820	5,37,116	26,91,790	25,80,405	97,60,796	91,79,334

W. C. SHEPHERD,
Collector of Salt Revenue.

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	IMPORTATIONS BY SEA.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and Packing Salt.	United Kingdom.	Bombay	Steamer	14,952 1 60	14,955 7 9	
Do.	Holland	Do.	Do.	92 13 0	92 5 6	
Do.	United States of America.	Do.	Do.	10 12 0	10 4 5	
Do.	Natal	Do.	Do.	4 10 0	4 4 0	
Do.	Cape Colony.	Do.	Do.	1 20 0	1 8 0	
Do.	Germany	Do.	Do.	15 10 0	15 3 10	
Do.	Turkey	Do.	Do.	0 16 0	0 6 5	
Do.	Japan	Do.	Do.	7 25 0	7 9 11	
Do.	Straits Settlements.	Do.	Do.	1 1 0	1 0 5	
Do.	Belgium	Do.	Do.	3 26 40	3 10 7	
Do.	France	Do.	Do.	0 12 0	0 4 10	
Do.	Hongkong	Do.	Do.	0 10 0	0 4 0	
Do.	East African Protectorate.	Do.	Do.	2 30 0	2 12 0	
Do.	Aden	Do.	Do.	56 14 0	56 5 0	
Black Salt	Káthiáwár	Do.	Do.	2,381 8 40	2,381 3 2	
Common Salt	Bassorah	Kánara District.	Country Craft.	0 6 40	0 2 8	
			Total	17,529 16 20	17,532 13 6	
Black Salt	.....	.....	.....	.....	.....	Gogo ...
Goa Salt	.....	.....	.....	.....	.....	Kárwár ...
Do.	.....	.....	.....	.....	.....	Diggi ...
Do.	.....	.....	.....	.....	.....	Bánda ...
Do.	.....	.....	.....	.....	.....	Talevádi ...
Do.	.....	.....	.....	.....	.....	Castle Rock ...
Do.	.....	.....	.....	.....	.....	.....
Do.	.....	.....	.....	.....	.....	.....
Do.	.....	.....	.....	.....	.....	.....

D.

and by Land into the Bombay Presidency during the year 1912-1913.

IMPORTATIONS BY LAND.					TOTAL OF IMPORTS BY SEA AND LAND.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	17,529 16 20	17,532 13 6
Ahmedabad District.	Bhavnagar and Gogha.	Cart-loads ...	19 16 20	19 6 6		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	2,101 12 60	2,100 1 11		
Do. ...	Do. ...	Do. ...	1,254 12 60	1,254 2 8		
Do. ...	Do. ...	Do. ...	5,923 23 0	5,923 7 4		
Do. ...	Do. ...	Do. ...	1 14 40	1 5 9		
Do. ...	Do. ...	Rail ...	2,26,561 35 20	3,26,237 4 0		
Madras Presidency.	Do. ...	Do. ...	15,024 13 0			
Mysore ...	Do. ...	Do. ...	84,645 37 0			
Calcutta ...	Do. ...	Do. ...	1 11 0			
		Total ...	3,35,533 15 40	3,35,535 12 2	3,35,533 15 40	3,35,535 12 2
		Grand Total ...	.....	.....	3,53,062 31 60	3,53,068 9 8

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX E.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1911-12 and 1912-13.

Description of Salt.	1911-1912.		1912-1913.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágra Salt ...	28,86,931 20 0	30,05,037 0 0	27,55,898 20 0	26,95,585 0 0	
Sea Salt ...	1,01,06,139 8 0	92,85,360 12 3	98,14,847 34 20	87,42,534 11 8	
Table Salt, Packing and Common Salt.	14,535 12 37	14,535 12 11	15,148 7 60	15,151 10 4	
Bhávnagar Black Salt (Sanchal).	2,165 25 60	2,165 10 3	2,400 24 60	2,400 9 8	
Total ...	1,30,09,771 26 17	1,23,07,099 3 5	1,25,88,295 6 60	1,14,55,671 15 8	

APPENDIX F.

Details of Issues of Salt from different sources of supply during the years 1911-12 and 1912-13.

	FULL DUTY.		NOMINAL DUTY.		FREE.		TOTAL.	
	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágra Salt ...	28,85,400 0	27,54,367 0	...	...	1,531 20	1,531 20	28,86,931 20	27,55,898 20
Sea Salt ...	89,15,574 10	85,47,121 10	7,59,310	8,54,852	85,911 30	77,360 25	97,60,796 0	94,79,333 35
Imported Salt ...	3,62,044 6	3,53,062 32	...	...	...	...	3,62,044 6	3,53,062 32
Total ...	1,21,63,018 16	1,16,54,550 42	7,59,310	8,54,852	87,443 10	78,892 5	1,30,09,771 26	1,25,88,295 7

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX G.

Statement showing the average market prices of Salt in each District of the Bombay Presidency during the financial years 1909-10, 1910-11, 1911-12 and 1912-13.

District.				1909-10. Duty Re. 1.	1910-11. Duty Re. 1.	1911-12. Duty Re. 1.	1912-13. Duty Re. 1.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	...	...	...	2 7 0	2 5 1	2 2 0	2 3 2
Ahmedabad	...	...	...	1 8 2	1 8 2	1 8 2	1 8 2
Kaira	...	...	...	1 8 2	1 8 2	1 8 2	1 8 2
Panch Maháls	...	...	...	1 9 7	1 9 7	1 9 7	1 9 7
Broach	...	...	...	1 9 10	1 10 0	1 10 0	1 10 0
Surat	...	...	...	1 8 2	1 8 8	1 8 0	1 7 9
Thána	...	...	...	1 10 11	1 11 8	1 11 8	1 11 8
Kolába	...	...	...	1 12 7	2 0 3	1 12 0	1 10 7
Ratnágiri	...	...	...	1 12 6	2 1 1	1 11 4	1 13 8
Kánara	...	...	...	2 1 8	2 0 10	2 0 5	1 15 0
Násik	...	...	...	1 8 8	1 11 3	1 12 3	1 14 10
Khándesh, West...	...	...	...	1 13 3	1 13 8	2 4 4	2 2 8
Khándesh, East ...	...	...	...	2 8 3	2 7 5	2 5 10	2 4 0
Ahmednagar	...	...	...	2 4 9	2 5 6	2 6 10	2 5 11
Sholápur	...	...	...	2 2 4	2 2 0	2 2 8	2 3 7
Poona	...	...	...	1 8 9	2 2 2	2 2 10	2 2 4
Sátára	...	...	...	2 0 10	2 0 0	2 1 6	2 1 8
Belgaum	...	...	...	1 15 0	1 14 10	1 15 10	1 13 5
Dhárwár	...	...	...	1 14 4	1 14 3	1 15 1	2 2 0
Bijápur	...	...	...	1 14 0	1 15 3	2 0 6	1 15 9

W. C. SHEPHERD,
Collector of Salt Revenue.



APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1912-1913, contrasted with those of the year 1911-1912.

Receipts.

Items.	1912-1913.	1911-1912.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	17,532 13 6	16,677 2 10
Do. by Land	3,35,535 12 2	3,45,366 12 7
Proceeds of Sale of Government Salt—		
Barágra Salt	5,46,907 7 10	5,88,652 9 7
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,33,537 7 5	1,37,424 13 0
Ground-rent (Bulsár Salt)	16,424 15 10	18,053 6 11
Do. (Konkan Salt Works credited to Land Revenue)	249 3 5	249 3 5
Farms of Government Salt Works	44,746 0 0	45,837 0 0
Other Salt (cost price on salt supplied to fish-curers)	27,518 8 11	32,575 9 0
Excise Duty on Government Salt ... ..	.....	.....
Do. on Permits issued	1,11,02,603 6 0	1,19,33,069 10 0
Do. at nominal rates	13,232 2 6	11,985 10 0
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	4,760 15 11	4,714 7 4
Fines and Forfeitures	850 12 5	1,049 15 8
Miscellaneous—		
Overtime Work Fees	17,921 13 5	16,908 12 0
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	3,317 6 2	2,663 8 5
Recovery of Salt Agents' Bagging and Sewing charges	1,26,670 8 6	1,28,595 0 1
Recovery of clothing charges	3,893 7 3	8,955 11 2
Other Items	9,026 1 1	12,654 13 11
Total, Imperial ...	1,24,14,748 14 4	1,33,15,434 1 11
PROVINCIAL.		
Sale-proceeds of forms, etc. (credited to XXIII —Stationery and Printing)	314 5 8	266 7 9
Grand Total, Salt Revenue ...	1,24,15,063 4 0	1,33,15,700 9 8

APPENDIX H—continued.
Expenditure.

Items.	1912-1913.			1911-1912.		
	Rs.	a.	p.	Rs.	a.	p.
SALT, IMPERIAL.						
Superior Supervising Establishment—						
Pay, including Exchange Compensation ...	1,24,589	6	7	1,34,231	12	8
Travelling Allowance	15,126	11	3	15,733	5	8
Tentage	2,043	5	8	1,846	8	5
Subordinate Establishment—						
Bonus Allowance	144	15	5	34,723	14	11
Pay, including Exchange Compensation Allowance	10,98,743	11	11	10,75,034	3	1
Plague Allowance	384	5	10	1,233	14	4
Travelling Allowance	58,272	5	4	58,014	7	1
House Rent Allowance	4,126	14	0	2,770	15	8
Horse Allowances	11,555	11	1	6,652	5	6
Grain Compensation Allowance	77,746	2	9	31,760	9	11
Local Allowance	10,309	1	4	10,420	5	9
Contingencies—						
Epidemic Charges	1	8	0	140	14	3
Service Stamps and Bearing Postage and Telegram Charges	10,055	2	0	10,684	2	6
Purchase of Books	229	6	0	272	7	0
Do. of Land and Compensation for Land ...	650	13	8	810	8	0
Do. of Tents ... ..	.....			382	1	0
Do. of New Boats	400	0	0	1,930	0	0
Rents	6,984	1	2	10,027	0	9
Rates and Taxes	1,869	10	10	2,443	12	6
Prizes for best Salt manufactured at Kháraghoda	600	0	0	600	0	0
Clothing to Lascars	1,615	0	0	1,065	0	0
Boat Stores and Repairs	33,783	11	11	34,753	14	11
Rewards in Salt and Customs cases	3,445	8	2	3,880	6	10
Petty construction	92,383	9	4	62,152	10	6
Peons' clothing (Táluka Offices)	29,081	13	0	63,184	12	9
Arms and Accoutrements	7,111	3	1	313	11	1
Boat Allowance	16,621	1	0	16,834	6	1
Overtime Work Fees	18,185	14	6	18,258	6	3
Salt Purchase and Freight on account of Barágra Salt	4,46,873	9	9	4,52,289	8	10
Do. of removal of Salt to Fish-curing Yards	17,335	10	11	20,790	4	9
Cost of laying rails on the Udu Salt Works ...	18,743	7	0	59,670	12	0
Kháraghoda Dispensary Charges	712	4	0	152	3	4
Commission on Sale of Barágra Salt	15	10	0	15	10	0
Salt Agents' Bagging and Sewing Charges ...	1,55,976	6	6	1,06,117	0	1
Scales and Weights	1,408	6	10	1,661	14	7
Mapping charges	4	0	6	7	3	6
Supply of Medicines	515	13	7	1,300	5	8
Carriage of Tents and Records	2,766	10	4	3,103	0	3
Supply of Water	7,179	14	3	8,335	12	9
Peons' Uniforms and Belts (Huzúr Offices) ...	231	10	9	530	2	7
Petty Repairs	12,600	14	4	12,959	1	10
Petty Supply	6,001	15	1	6,344	0	1
Purchase of Carpets	687	3	9	791	15	0
Purchase of furniture	2,902	8	0	1,994	0	0
Purchase of Lead buttons	1,016	1	6	1,223	9	3
Conveyance of Horses	500	2	0	.....		
Remittance of Treasure	298	14	3	332	10	9
Conveyance of Confiscated Salt, etc.	5	6	0	12	0	9
Monsoon Weather Fences	10,341	2	8	10,316	9	3

APPENDIX H—concluded.

Expenditure—continued.

Items,	1912-1913.			1911-1912.		
	Rs.	a.	p.	Rs.	a.	p.
SALT, IMPERIAL— <i>continued.</i>						
Contingencies— <i>continued.</i>						
Gam Kharach Allowance	1,098	0	0	1,096	13	0
Destruction of Salt	7	8	0	8	4	0
Miscellaneous	147	0	8	624	14	3
Advertisement charges	6	6	0	325	15	0
Telephone charges	250	0	0	...	...	...
Total, Salt	23,13,717	12	6	22,93,165	4	11
Deduct amount debitable to "4—Opium" as per Government Resolution, Revenue Department, No. 6639, dated 17th August 1905 ... ..	.....			440	9	11
	23,13,717	12	6	22,92,724	11	0
Deduct amount not subject to division—						
Expenditure of the Chief Account Office	57,397	4	1	58,189	6	11
Salt Purchase and Freight	4,64,209	4	8	4,73,079	13	7
Net amount	17,92,111	3	9	17,61,455	6	6
Deduct one-tenth debitable to Customs	1,79,211	2	0	1,76,145	8	8
Net nine-tenths debitable to Salt	16,12,900	1	9	15,85,309	13	10
Net debitable to Salt	21,34,506	10	6	21,16,579	2	4
Stationery and Printing	9,586	3	2	9,727	2	2
Excise duty on Salt refunded	71,344	6	1	47,988	8	0
GRAND TOTAL, SALT EXPENDITURE	22,15,437	3	9	21,74,294	12	6

APPENDIX I.

Statement showing Transactions, Credit and Cash, during the past three years.

	1910-1911.		1911-1912.		1912-1913.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	99,30,869 15 0	98,30,839 6 0	1,07,12,547 30 0	1,07,12,547 12 0	99,44,817 25 0	99,44,817 10 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the following year	6,83,259 5 0	.....	6,71,958 0 0	.....	6,19,065 5 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realized and accounted for in that year	6,12,898 10 0	.....	4,16,468 20 0	.....	6,37,605 20 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year ... ..	.....	7,56,977 14 0	.....	6,83,259 2 0	.....	6,71,958 0 0
5. Duty realized in the year, but quantity not issued until after expiry of the year ... ..	.....	4,12,736 4 0	.....	5,31,321 0 0	.....	4,77,008 8 0
6. Duty realized for salt remaining unissued on credit bonds, duty having been realized in the year before issue ... ..	.....	4,357 4 0	.....	5,941 12 0	.....	8,819 4 0
Total	1,11,27,026 30 0	1,10,04,640 12 0	1,18,00,974 10 0	1,19,33,069 10 0	1,13,01,488 10 0	1,11,02,603 6 0

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX J.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the years 1911-1912 and 1912-1913.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure including cost of construction, removal, &c., of Yards.	RECEIPTS.					Total.
								Amount realized by sale of Salt.	Miscellaneous receipts.	Stock of Salt at the close of the year.	Value of Salt in Stock at the close of the year at cost price.		
Ratnagiri Range.			Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.	
1	Borya	1912-13	5,094 0	1,698 0	3,820 20	3'	1,475 1 6	742 14 0	1 0 0	1,386 16 1	606 8 11	1,350 6 11	
		1911-12	5,388 0	1,808 20	4,089 0	2'97	1,382 0 9	791 8 6	1 2 0	2,098 11 1	918 0 0	1,710 5 6	
2	Jaigad	1912-13	10,929 30	3,640 20	8,191 20	3'	2,804 12 9	1,592 11 6	.....	2,624 4	697 0 5	2,280 11 11	
		1911-12	12,013 20	4,004 20	9,010 5	2'27	2,568 12 0	1,751 16 6	.....	3,523 35	954 6 1	2,706 5 7	
3	Varoda	1912-13	1,492 5	497 0	1,053 29	3'	604 11 9	217 7 0	0 14 0	373 0	108 4 6	326 9 6	
		1911-12	1,588 20	529 20	1,191 15	3'	543 11 8	231 10 6	0 14 0	891 20	251 5 11	483 14 5	
4	Kalbadevi	1912-13	2,625 0	875 0	1,973 10	3'	1,203 3 0	382 13 0	1 8 0	1,578 24	411 1 6	798 6 6	
		1911-12	4,361 10	1,421 0	3,192 25	2'90	1,473 14 6	621 11 0	0 7 0	1,635 3	438 13 2	1,060 15 2	
5	Ratnagiri	1912-13	32,864 35	10,885 0	24,633 20	3'03	4,922 12 0	4,740 5 0	4 1 0	4,671 2	1,240 12 0	5,985 2 0	
		1911-12	36,465 0	12,317 0	27,476 30	3'	4,899 7 2	5,338 11 0	1 12 0	3,738 30	1,012 8 2	6,406 15 2	
6	Purnagad	1912-13	3,837 0	1,279 0	2,919 20	3'	830 2 8	559 9 0	1 10 0	770 27	204 11 1	765 14 1	
		1911-12	2,661 0	887 0	1,995 30	3'	733 13 0	388 1 0	0 12 0	872 23	331 10 2	620 7 2	
7	Jaitapur	1912-13	12,589 20	4,196 20	9,561 5	3'	2,474 1 4	1,835 16 6	70 0 0	3,219 21	784 12 2	2,690 11 8	
		1911-12	10,281 0	3,427 0	7,656 35	3'	3,702 2 6	1,499 5 0	3 4 0	2,159 0	619 8 2	2,022 1 2	
8	Vizadurg	1912-13	7,951 10	2,758 0	5,942 22	2'85	1,846 4 8	1,219 12 0	4 7 0	1,863 25	454 4 2	1,678 7 2	
		1911-12	7,975 20	2,673 0	5,882 35	2'98	1,656 5 1	1,169 7 11	1 1 0	1,927 12	463 12 1	1,634 5 0	
9	Mumbri	1912-13	2,815 20	938 20	2,111 25	3'	1,050 7 8	410 9 6	.....	831 31	364 12 5	775 5 11	
		1911-12	3,646 20	1,315 20	2,734 35	3'	1,756 3 0	531 13 6	.....	946 10	413 15 9	946 12 3	
10	Mithao	1912-13	2,670 0	890 0	2,009 10	3'	1,248 7 0	389 6 0	.....	673 27	294 11 10	684 1 10	
		1911-12	2,853 0	951 0	2,429 25	3'	1,412 15 0	496 1 0	.....	1,562 23	633 10 0	1,099 11 0	
11	Sarjekot	1912-13	4,884 0	1,445 30	3,684 5	3'38	1,413 0 3	632 6 6	.....	1,478 3	624 12 1	1,257 2 7	
		1911-12	5,247 0	1,759 0	4,075 35	3'99	1,265 4 0	769 9 0	.....	904 7	385 9 3	1,165 2 3	
12	Malwan	1912-13	15,040 0	4,041 0	11,296 35	3'72	3,353 10 5	1,767 15 0	.....	3,268 3	1,479 12 6	3,197 11 6	
		1911-12	16,015 20	4,921 0	12,444 30	3'33	3,693 10 11	2,152 15 0	.....	3,652 17	1,597 15 0	3,750 14 0	
13	Devbag	1912-13	14,576 20	4,562 20	10,948 15	3'21	2,798 14 6	1,096 1 6	.....	1,666 3	728 14 6	2,725 0 0	
		1911-12	14,796 20	4,614 0	11,171 0	3'21	3,285 14 1	2,018 10 0	.....	2,411 30	1,056 2 3	3,073 12 3	
14	Achra	1912-13	2,410 20	730 20	1,810 35	3'30	990 4 4	319 9 6	.....	809 4	333 15 8	673 9 2	
		1911-12	2,847 0	904 20	2,132 10	3'16	1,324 10 5	395 11 6	.....	1,516 22	676 2 10	1,071 14 4	
15	Kochra	1912-13	2,949 0	952 20	2,189 0	3'	985 3 1	429 13 6	.....	866 38	211 5 2	642 2 8	
		1911-12	3,073 20	1,020 0	2,461 20	3'	708 7 6	446 4 0	.....	625 11	148 8 9	592 12 9	
16	Vengurla	1912-13	8,410 0	2,755 20	6,311 25	3'05	2,170 15 8	1,238 5 6	.....	2,703 30	802 12 7	2,141 2 1	
		1911-12	9,561 5	3,122 4	7,347 30	3'06	2,697 7 8	1,365 14 0	.....	3,730 27	898 7 0	2,254 5 0	
17	Shiroda	1912-13	1,517 35	506 0	1,138 15	3'63	943 8 4	331 6 0	10 2 1	1,249 21	331 10 3	563 2 4	
		1911-12	4,215 20	1,402 0	3,148 0	3'	918 8 0	613 6 0	.....	1,119 36	289 3 5	902 9 5	
Total, Ratnagiri Range.		1912-13	1,32,646 35	42,661 0	99,575 31	3'05	30,685 8 11	18,697 0 0	93 10 1	30,990 37	9,760 1 9	28,540 11 10	
		1911-12	1,43,189 15	46,976 20	1,08,019 0	3'05	34,027 3 3	20,552 4 5	9 4 0	33,444 37	10,036 10 0	31,498 2 5	
Kánara Range.													
18	Majali	1912-13	8,414 7	2,395 20	6,893 10	3'7	1,823 6 6	1,004 4 6	10 8 0	1,620 24	709 0 2	1,723 12 8	
		1911-12	7,109 21	2,054 20	5,532 23	3'5	901 0 6	698 13 6	15 12 0	1,117 12	231 13 5	1,149 6 11	
19	Baikhol	1912-13	7,533 20	2,381 0	6,058 0	3'17	1,838 10 9	1,041 11 0	2 4 0	1,417 23	620 3 0	1,664 2 0	
		1911-12	9,145 5	2,861 0	7,086 11	3'2	1,389 1 0	1,251 11 0	2 4 0	2,040 37	407 1 11	1,661 0 11	
20	Bingi	1912-13	910 20	266 0	735 20	3'4	440 14 5	116 6 0	.....	939 27	411 1 9	527 7 9	
		1911-12	1,435 0	427 20	1,096 20	3'4	226 6 4	187 0 6	.....	610 38	122 15 3	309 15 9	
21	Chendia	1912-13	3,310 25	610 0	1,779 17	3'73	780 2 11	266 14 0	.....	1,166 13	510 4 3	777 2 3	
		1911-12	3,489 6	1,050 0	2,446 8	3'3	552 6 0	469 6 0	.....	1,178 13	238 1 11	497 7 11	
22	Kodar	1912-13	8,194 0	2,606 20	6,191 0	3'07	2,917 5 5	1,168 8 6	.....	2,097 34	879 4 11	2,045 14 5	
		1911-12	19,577 30	6,514 20	13,391 30	3'03	1,975 9 1	2,850 1 6	0 12 0	1,135 19	232 1 11	3,082 15 5	
23	Harwada	1912-13	5,173 20	1,455 0	4,393 30	3'6	1,029 7 11	636 9 0	0 12 0	1,313 30	573 12 3	1,212 1 3	
		1911-12	15,020 20	3,548 0	11,185 30	4'2	1,065 11 6	1,552 4 0	.....	853 23	167 8 2	1,719 12 2	
24	Keni	1912-13	4,698 25	1,259 0	3,316 3	3'7	613 2 9	550 6 0	.....	868 36	330 2 4	930 8 4	
		1911-12	7,286 10	1,593 20	5,848 15	4'0	1,054 14 6	697 2 6	.....	336 20	147 3 6	844 6 0	
25	Gaugawalli	1912-13	7,583 0	1,565 20	5,798 20	4'8	1,910 0 10	684 14 6	30 8 0	2,276 28	936 0 11	1,711 7 5	
		1911-12	5,949 0	1,969 0	4,008 20	3'02	2,036 12 7	861 7 0	.....	3,860 18	1,688 15 2	2,550 6 2	
26	Tadri	1912-13	5,619 0	1,018 0	4,067 15	5'5	559 8 9	445 6 0	26 1 3	172 18	75 7 2	546 14 5	
		1911-12	5,430 0	918 0	4,498 0	5'9	561 7 1	401 10 0	.....	8 12	3 10 1	405 4 1	
27	Kumta	1912-13	7,298 0	1,316 0	6,079 20	6'	1,385 13 0	532 0 0	9 10 0	1,515 9 1	662 14 8	1,201 8 8	
		1911-12	4,655 0	781 0	3,972 28	6'	922 15 4	341 11 0	.....	1,176 13 1	257 6 0	599 1 9	
28	Mallukurwa	1912-13	12,339 34	2,475 20	9,864 10	4'9	2,130 9 10	1,063 0 6	44 8 0	5,068 17	2,218 8 0	3,311 0 6	
		1911-12	12,280 0	2,570 0	9,418 0	4'8	3,244 0 10	1,127 0 0	73 2 0	3,441 29	753 0 11	1,951 2 11	
29	Manki	1912-13	7,323 0	1,427 20	5,775 0	5'06	1,152 8 4	624 8 6	.....	1,719 1	772 1 2	1,376 9 8	
		1911-12	4,727 20	985 0	3,787 0	5'1	501 8 6	409 1 0	.....	1,543 19	337 9 0	746 10 0	
30	Murdoohwar	1912-13	917 0	256 0	687 30	3'6	342 4 1	112 0 0	.....	689 38	268 1 9	370 1 9	
		1911-12	2,713 20	776 20	2,034 35	3'5	284 2 4	339 11 6	.....	193 20	42 5 0	382 0 6	
31	Bhatkal	1912-13	6,782 20	1,272 20	5,103 0	4'	1,063 12 5	556 11 6	13 2 0	1,745 37	763 13 6	1,338 11 0	
		1911-12	6,014 0	1,473 0	4,449 20	4'1	496 14 4	644 7 0	.....	913 4	199 12 0	844 3 0	
Total of the Kánara Range.		1912-13	85,021 11	20,163 0	69,511 15	4'2	17,577 11 11	8,821 5 0	137 5 3	22,415 16	9,906 11 10	18,765 6 1	
		1911-12	1,04,942 12	27,477 20	79,945 35	3'8	15,211 13 11	12,021 6 6	91 14 0	18,410 24	4,832 8 3	16,945 12 9	
Grand Total		1912-13	2,17,668 6	62,824 0	1,69,087 6	3'5	48,263 4 10	27,518 5 0	230 15 4	53,406 13	19,556 13 7	47,306 1 11	
		1911-12	2,48,331 27	74,464 0	1,87,064 35	3'3	49,239 1 2	32,573 10 11	101 2 0	51,886 0	15,769 2 3	46,448 15 2	

Expenditure ... Rs. a. p.
Receipts ... 48,263

APPENDIX K.

Statement showing Details of Cases of Salt smuggling disposed of by the Salt Department during the year 1912-1913.

Divisions.	SALT.													
	NATURE OF OFFENCE.							MODE OF SMUGGLING.						
	Theft from Salt-works.	Smuggling foreign Salt across Frontier.	Clandestine removal of Natural Salt.	Removals from Salt-works in excess of quantities specified in Permits.	Miscellaneous.	Total.		By Head-loads.	On Animals.	In Carts.	By Boats.			
	No. Quantity.	No. Quantity.	No. Quantity.	No. Quantity.	No. Quantity.	No. Quantity.		No. Quantity.	No. Quantity.	No. Quantity.	No. Quantity.	No. Quantity.	No. Quantity.	No. Quantity.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.		Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Northern Division. ...	...	...	2 0 5 70	...	...	...	2 0 5 70	2 0 5 70	...	...	...	...	...	...
Daman Frontier ...	...	6 0 2 45	...	...	...	...	6 0 2 45	...	...	...	...	...	...	...
Total, N. D. and Daman ...	...	6 0 2 45	2 0 5 70	...	...	...	8 0 8 35	2 0 5 70	...	...	...	...	...	...
Southern Division. ...	8 23 25 40	...	38 17 29 75	1 0 35 0	87 924 21 0	134 966 31 35	7 23 21 13	1 0 35 0	1 0 35 0	3 942 27 0				
Goa Territory ...	...	15 26 29 33	...	...	2 0 8 34	17 26 37 67	11 8 1 73	...	...	...	2 14 29 40			
Total, S. D. and Goa ...	8 23 25 40	15 26 29 33	38 17 29 75	1 0 35 0	89 924 29 34	151 993 29 22	18 31 23 6	1 0 35 0	1 0 35 0	5 857 16 40				
Total ...	8 23 25 40	21 26 31 78	40 17 35 65	1 0 35 0	89 924 29 34	159 993 37 57	20 31 28 76	1 0 35 0	1 0 35 0	5 857 16 40				

SALT—contd.

Divisions.	MODE OF SMUGGLING—contd.				HOW CASES WERE DISPOSED OF.								Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.
	Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.									
	No.	Quantity.	No.	Quantity.															
	Mds. s. t.	Mds. s. t.																	
Northern Division.	...	.....	2	0 5 70	3	...	3	3	...	100.00	.....	.....	.....	.....	2 0 0	.....	1 0 0		
Daman Frontier ..	6	0 2 45	6	0 2 45	6	...	6	6	...	100.00	1 5 1	.....	1 2 0	1 2 0	96 0 0	1 5 1	91 0 0		
Total, N. D. and Daman ...	6	0 2 45	8	0 8 35	9	...	9	9	...	100.00	1 5 1	.....	1 2 0	1 2 0	98 0 0	1 5 1	92 0 0		
Southern Division.	122	97 35 22	134	966 31 35	152	18	133	130	3	97.74	488 12 1	55 0 0	10 15 6	65 15 6	373 2 0	31 10 11	249 4 0		
Goa Territory ...	4	4 6 34	17	26 37 67	25	16	9	8	1	83.00	46 2 7	.....	12 0 6	12 0 6	14 0 0	46 2 7	6 12 0		
Total, S. D. and Goa ...	126	102 1 56	151	993 29 22	177	34	142	138	4	97.18	532 14 8	55 0 0	23 0 0	78 0 0	387 2 0	77 13 6	256 0 0		
Total ...	132	102 4 21	159	993 37 57	186	34	151	147	4	97.38	534 3 9	55 0 0	24 2 0	79 2 0	485 2 0	79 2 7	348 0 0		

W. C. SHEPHERD,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

S. A. R. No. 1 OF 1913.

Camp Poona, 18th August 1913.

Submitted to Government in the Revenue Department.

2. The financial results of the year under report and the two previous years are as follows :—

		1912-13.	1911-12.	1910-11.	Annual average.
					1905-1910.
		Rs.	Rs.	Rs.	Rs.
Gross receipts	...	124 lakhs.	133 lakhs.	123 lakhs.	137 lakhs.
Net receipts	...	102 "	111.4 "	102.5 "	118 "
Expenditure exclusive of refunds	...	21.5 "	21.25 "	20 "	18 "
Percentage of charges to net receipts	...	21 "	19 "	19.6 "	15.5 "

3. The quantities of Salt removed from the works in each of the last two years were as shown below :—

	Full duty.		Nominal duty.		Free of duty.		Total.
	Mds.	s.	Mds.	s.	Mds.	s.	Mds. s.
1911-12 ...	1,18,00,974	10	7,59,310	0	87,443	10	1,26,47,727 20
1912-13...	1,13,01,488	10	8,54,852	0	78,892	5	1,22,35,232 15

From these figures it will be seen that there was a decrease of about 5 lakhs maunds or 4.2 per cent. in the removals of salt at full duty. This falling off is attributed to the unusually large removals in 1911-12. There was, however, an increase of about a lakh of maunds in the removals of salt on which nominal duty was payable.

4. The total quantity of Salt manufactured rose from 1,32,94,143 maunds to 1,37,43,925 maunds or by 3 per cent and this enhanced production brought the aggregate stocks in hand from 27 lakhs at the beginning to 33 lakhs at the close of the year. This stock added to the balance of 63½ lakhs on the 30th June 1913 (against 74 lakhs on the same date in the previous year) is more than sufficient to meet the ordinary demand up to the next manufacturing season. To provide for any unforeseen increase in the demand for Barāgra Salt, the Collector proposes to open during the next manufacturing season as many pans as possible in the new salt-work between Khārāghoda and Udu, the opening of which has been sanctioned by Government. There is every hope of the proposal being carried out as the boring experiments made by the Sanitary Engineer to Government, with a view to provide an adequate supply of drinking water in the new salt work, have recently met with success and a copious supply of water would seem to be assured. The quantity of Salt produced within the financial year 1912-13, indicates, as observed last year, that there is no danger of the margin of supply becoming too narrow for the present, and the proposed opening of additional pans during the next season ought to remove all apprehension in this direction.

5. The decrease in the removals of fully dutiable salt is accompanied by more than the corresponding fall in the excise duty receipts, due to the payment of duty in advance in the year 1911-12 on a large quantity of salt removed during the year under report. Unlike the year 1911-12,

there was a decrease in the quantity of salt exported to all parts outside the Presidency, except Calcutta and Foreign Malabár (where there was a noticeable increase) due to the removals in the previous year having been in excess of the demand. The falling off of about $2\frac{1}{2}$ lakhs maunds in the removals to the Madras Presidency is attributed to increased production in that Presidency and the consequent low prices which checked competition. During the year 1911-12, 72·6 per cent. of the Sea Salt manufactured near Bombay was consumed outside the Presidency, but in the year under report the proportion fell to 68·3 per cent.

Expenditure.

6. The total expenditure of the Department has increased very slightly. Most of the items which show variations have been mentioned in paragraph 27 of the report. In the review of the previous year's report it was stated that the expenditure had been steadily rising for some years and that careful enquiry would be made with a view to ascertain how far the increase was inevitable. A report on this point has already been submitted to Government, in which the increase of expenditure was examined and shown to be susceptible of satisfactory explanation.

Offences.

7. Since 1905-06 there has been a continuous fall in the number of offences under the Salt Act, but during the year under report there was a large increase in the number of cases detected in the Southern Division. Most of the cases were, however, trivial ones, of illicit possession and removal of salt-earth.

Fish-curing Yards.

8. The fish-curing yards were worked at a loss of Rs. 957 against Rs. 795 in the previous year, owing partly to the unfavourable fishing season and partly to the reduction in the cost price of salt issued to fish-curiers. The advisability of raising the present selling price of annas seven per maund to the old rate of annas eight will be considered after watching the results of the current year. The question of the improvement of the existing fish-curing yards on lines suggested by Mr. Lucas was fully inquired into, but the proposals made in this connection were found to be not worth the expense which they would entail, and with the approval of Government the matter has been dropped.

Consumption and Prices.

9. The average rate of consumption of salt per head throughout the Presidency fell from 13·2 to 12·7, while the variations in the average selling price (which was arrived at this year by a uniform process of calculation in all districts) in most of the districts of the Presidency, except Ratnágiri and Násik, were insignificant and due to the ordinary trade fluctuations. The rise in Násik is attributed to a combination among the retail vendors to maintain the price at a high level and in Ratnágiri to the high range of prices which ruled during the last monsoon owing to insufficient stocks in the market.

Concluding Remarks.

10. During the Commissioner's last inspection of the Pritchard Salt-Works and the Northern Frontier Preventive line the very serious prevalence of malaria, during and after the rains, in the Salt Department village of Khárághoda came under his notice. To combat this evil, he has suggested a malarial survey on a scientific basis, and for this purpose the Surgeon-General with the Government of Bombay has been asked to obtain, if possible, the services of a trained mosquito expert. A separate report on this subject will be submitted to Government in due course.

11. The Collector has curtailed the present report with the previous sanction of the Commissioner by the omission of unnecessary paragraphs and alterations in the form of some of the tabular statements.

12. The working of the Department during a somewhat uneventful year has been satisfactory.

H. O. QUIN,
Commissioner of Customs,
Salt, Opium and Abkári.